

ASSEMBLY BILL

No. 1364

Introduced by Assembly Member Maddox

February 21, 2003

An act to amend Section 7280 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1364, as introduced, Maddox. Occupancy taxes: exemptions and delinquencies.

Existing law authorizes the legislative body of a city or county to impose an excise tax for the privilege of occupying a room or other living space in a hotel, inn, tourist home or house, motel, or other lodging, as provided.

This bill would make technical, nonsubstantive changes to these provisions.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 7280 of the Revenue and Taxation Code
2 is amended to read:
3 7280. (a) The legislative body of any city or county may levy
4 a tax on the privilege of occupying a room or rooms, or other living
5 space, in a hotel, inn, tourist home or house, motel, or other
6 lodging unless the occupancy is for ~~any~~ a period of more than 30
7 days. The tax, when levied by the legislative body of a county ~~shall~~
8 ~~apply~~, *applies* only to the unincorporated areas of the county.

(b) For purposes of this section, the term “the privilege of occupying a room or rooms, or other living space, in a hotel, inn, tourist home or house, motel, or other lodging” does not include the right of an owner of a timeshare estate in a room or rooms in a timeshare project, or the owner of a membership camping contract in a camping site at a campground, or the guest of the owner, to occupy the room, rooms, camping site, or other real property in which the owner retains that interest.

For purposes of this subdivision:

(1) “Timeshare estate” means a timeshare estate, as defined by Section 11003.5 of the Business and Professions Code.

(2) “Membership camping contract” means a right or license as defined by subdivision (b) of Section 1812.300 of the Civil Code.

(3) “Guest of that owner” means a person who does either of the following:

(A) Occupies real property accompanied by the owner of either of the following:

(i) A timeshare estate in that real property.

(ii) A camping site in a campground pursuant to a right or license under a membership camping contract.

(B) Exercises that owner’s right of occupancy without payment of any compensation to the owner.

“Guest of that owner” specifically includes a person occupying a timeshare unit or a camping site in a campground pursuant to any form of exchange program.

(c) For purposes of this section, “other lodging” includes, but is not limited to, a camping site or a space at a campground or recreational vehicle park, but does not include any of the following:

(1) Any facilities operated by a local government entity.

(2) Any lodging excluded pursuant to subdivision (b).

(3) Any campsite excluded from taxation pursuant to Section 7282.

(d) Subdivision (b) ~~shall~~ *does* not affect or apply to the authority of any city or county to collect a transient occupancy tax from timeshare projects ~~which~~ *that* were in existence as of May 1, 1985, and which timeshare projects were then subject to ~~such a~~ *that* tax imposed by an ordinance *that was* duly enacted prior to May 1, 1985, pursuant to this section. ~~The act adding this subdivision~~

1 ~~shall~~ *Chapter 257 of the Statutes of 1985 may not in any way be*
2 *construed to affect any litigation pending on or prior to December*
3 *31, 1985.*

